

# SIKKIM



## GOVERNMENT

## GAZETTE

**EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

**Gangtok**

**Friday 28<sup>th</sup> February, 2020**

**No. 339**

**GOVERNMENT OF SIKKIM  
COMMERCIAL TAXES DIVISION  
FINANCE DEPARTMENT  
GANGTOK**

**No. 01/2020- State Tax (Rate)**

**Date: 21<sup>st</sup> February, 2020**

### NOTIFICATION

In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Sikkim Goods and Services Tax Act, 2017 (09 of 2017), the State Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Sikkim Finance Department, No.1/2017-StateTax (Rate), dated the 28th June, 2017, namely:-

In the said notification, -

- (a) in Schedule II - 6%, S. No. 242 and the entries relating thereto shall be omitted;
- (b) in Schedule IV - 14%, for S. No. 228 and the entries relating thereto, the following S. No. and the entries shall be substituted, namely: -

"228.	Any chapter	Lottery".
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2. This notification shall come into force on the 1st day of March, 2020.

**Jigme Dorjee Bhutia  
Secretary  
Commercial Taxes Division  
Finance Department**